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## Exhibit 5

### North County Illinois Chart of Accounts

# Chart of Accounts

09/14/07

Account	Type	Balance
10010 - BofA Checking - ...	Bank	
10015 - BofA Checking - ...	Bank	
10020 - BofA Interest Ma...	Bank	
10025 - BofA CD's - 2131	Bank	
10030 - BofA CD's - 2450	Bank	
10035 - BofA CD's - 2660	Bank	
10036 - US Bank- CD 9264	Bank	
1200 - Accounts Receivable	Accounts Receivable	
1499 - Undeposited Funds	Other Current Asset	
15012 - Accum. Deprec. Bldg	Fixed Asset	
15011 - Accum. Deprec. E...	Fixed Asset	
15020 - Accum. Deprec. C...	Fixed Asset	
15015 - Accum. Deprec.- ...	Fixed Asset	
12010 - Computer Equipment	Fixed Asset	
12110 - Telephone Equipment	Fixed Asset	
12210 - Furniture & Fixt...	Fixed Asset	
13310 - Test & Other Equ...	Fixed Asset	
14010 - Land	Fixed Asset	
14110 - Buildings	Fixed Asset	
14210 - Leasehold Improv...	Fixed Asset	
15010 - Accum Depreciation	Fixed Asset	
16010 - Organization Costs	Fixed Asset	
16110 - Accumulated Amor...	Fixed Asset	
14001 - Stockholder Loan	Other Asset	
14000 - Loan to Jartel	Other Asset	
20010 - Accounts Payable	Accounts Payable	
20000 - Due To Stockholder	Other Current Liability	
2200 - Sales Tax Payable	Other Current Liability	
20015 - BofA Credit Line...	Long Term Liability	
30100 - Capital Stock	Equity	
30000 - Opening Bal Equity	Equity	
23020 - Retained Earnings	Equity	
30030 - Income- Intercom...	Income	

## Chart of Accounts

09/14/07

<u>Account</u>	<u>Type</u>	<u>Balance</u>
30010 - Income	Income	
31010 - Sales Income	Income	
31015 - Commissions Income	Income	
32010 - Returns & Allowa...	Income	
33010 - Interest Income	Income	
33020 - Miscellaneous In...	Income	
57120 - Taxes- Federal	Expense	
57220 - Taxes- State	Expense	
54031 - Payroll Taxes	Expense	
54030 - Salary- Officer	Expense	
54020 - Filing Fees	Expense	
56420 - Public Service C...	Expense	
52010 - Accounting/Bookk...	Expense	
52011 - Consulting to Ja...	Expense	
52012 - Consulting to To...	Expense	
52013 - Rent to Santa Cruz	Expense	
53010 - Advertising	Expense	
54010 - Amortization Exp...	Expense	
54110 - Automobile Expense	Expense	
54210 - Bank Service Cha...	Expense	
54350 - Billing Fees	Expense	
54410 - Books & Magazines	Expense	
54510 - Commissions Expense	Expense	
54530 - Credit Card Fina...	Expense	
54550 - Computer Services	Expense	
54610 - Contract Labor/C...	Expense	
54710 - Contributions	Expense	
54810 - Credit Reports	Expense	
54910 - Depreciation Exp...	Expense	
55010 - Dining & Enterta...	Expense	
55110 - Dues and Subscri...	Expense	
55140 - Equipment	Expense	
55150 - Equipment Rental	Expense	

## Chart of Accounts

09/14/07

Account	Type	Balance
55210 - Freight & Shipping	Expense	
55250 - Janitorial/Maint...	Expense	
55310 - Insurance-Prop &...	Expense	
55410 - Insurance - Group	Expense	
55510 - Insurance-General	Expense	
55610 - Insurance-Work Comp	Expense	
55710 - Interest Expense	Expense	
55760 - Legal Fees	Expense	
55810 - Licenses and Per...	Expense	
55910 - Miscellaneous	Expense	
56010 - Office	Expense	
56110 - Penalties	Expense	
56210 - Postage and Deli...	Expense	
56310 - Printing & Photo...	Expense	
56320 - Principle	Expense	
56410 - Professional/Con...	Expense	
56510 - Rent	Expense	
56610 - Repairs/Maintenance	Expense	
56620 - Regulatory Fees	Expense	
56710 - Shipping/Freight	Expense	
56810 - Software Licensing	Expense	
57010 - Software Install...	Expense	
57110 - Taxes-Property	Expense	
57210 - Taxes-Other	Expense	
57310 - Taxes-Sales	Expense	
57410 - Telephone	Expense	
57710 - Training	Expense	
57810 - Travel	Expense	
57910 - Utilities	Expense	
60010 - Dividend	Other Expense	
70010 - Federal Income Tax	Other Expense	
70110 - State Income Tax	Other Expense	
2 - Purchase Orders	Non-Posting	

**North County Communications of Illinois**  
**Balance Sheet Sept 2, 2007**

**ASSETS**

**Current Assets**

Cash	\$	100,000.00	
Accounts Receivable	\$	25,272.00	
Total Current Assets			\$ 125,272.00

**Fixed Assets**

Computer Equipment	\$	50,130.00	
Telephone Equipment	\$	225,000.00	
Total Fixed Assets			\$ 275,130.00

**LIABILITIES**

**Current Liabilities**

Accounts Payable	\$	2,175.00	
Total Current Liab.			\$ 2,175.00

TOTAL EQUITY			\$ 398,227.00
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